



Form
IT-40X
Revised 8/00
SF 44405

Indiana Amended Individual Income Tax Return

Year _____

If you are **not** filing for the calendar year January 1 through December 31, enter period from: _____ to: _____

Your first name	Initial	Last name	Social Security Number
If filing a joint return, spouse's first name	Initial	Last name	Social Security Number
Present address (number and street or rural route)			Foreign Country (if applicable)
City		State	Zip Code + 4

Enter the **2-digit county code** numbers for the county where you lived and worked on January 1, (see instructions)

Taxpayer: County where you lived County where you worked **Spouse:** County where you lived County where you worked

Attach a full explanation for filing amended return. Attach all state and federal forms and schedules supporting these changes.

Part I - Income and Exemptions

	A As Shown on Original Return	B Amount of Change	C Correct Amount
1. Indiana adjusted gross income	<input type="text"/>	<input type="text"/>	1 <input type="text"/>
2. Total exemptions	<input type="text"/>	<input type="text"/>	2 <input type="text"/>

Part II - Tax Due

3. State taxable income: line 1 minus line 2	<input type="text"/>	<input type="text"/>	3 <input type="text"/>
4. State adjusted gross income tax: line 3 x 3.4%(.034)	<input type="text"/>	<input type="text"/>	4 <input type="text"/>
5. County income tax: complete Schedule CT-40	<input type="text"/>	<input type="text"/>	5 <input type="text"/>
6. Use tax due on out-of-state purchases	<input type="text"/>	<input type="text"/>	6 <input type="text"/>
7. Household employment tax: attach Schedule H	<input type="text"/>	<input type="text"/>	7 <input type="text"/>
8. Estimated tax applied to next year's account	<input type="text"/>	<input type="text"/>	8 <input type="text"/>
9. Penalty for underpayment of estimated tax	<input type="text"/>	<input type="text"/>	9 <input type="text"/>
10. Total tax due: add lines 4 through 9	Total Tax		10 <input type="text"/>

Part III - Credits

11. Indiana state tax withheld	<input type="text"/>	<input type="text"/>	11 <input type="text"/>
12. Indiana county tax withheld	<input type="text"/>	<input type="text"/>	12 <input type="text"/>
13. Amount of estimated tax paid	<input type="text"/>	<input type="text"/>	13 <input type="text"/>
14. Other credits	<input type="text"/>	<input type="text"/>	14 <input type="text"/>
15. Amount paid on original return			15 <input type="text"/>
16. Total credits: add lines 11 through 15			16 <input type="text"/>
17. Amount previously refunded or requested before contribution to the nongame wildlife fund			17 <input type="text"/>
18. Net credits: line 16 minus line 17	Net Credits		18 <input type="text"/>

Part IV - Refund or Amount Due

19. Refund: If line 18 is greater than line 10, enter the difference here	Your Refund	19 <input type="text"/>
20. Amount Due: If line 10 is greater than line 18, enter the difference here		20 <input type="text"/>
21. Penalty (10% of line 20)		21 <input type="text"/>
22. Interest (see instructions for the rate)		22 <input type="text"/>
23. Total Amount Due (see instruction page for information on how to make your payment) Pay This Amount		23 <input type="text"/>

DD

Signatures are required on the following page

A Are you filing an amended federal return? Yes ☐ No ☐ If yes, attach a copy of your federal Form 1040X.

B You are filing this return as a: ☐ Resident

☐ Full-year nonresident. Enter state of residency

☐ Part-year Indiana resident from to
M M D D Y Y M M D D Y Y

Enter other state(s) of residency during the tax year

Authorization

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I also understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return.

I authorize the Department to discuss my return with my tax preparer. Yes ☐ No ☐

Your Signature Date



Spouse's Signature Date



Your Daytime Telephone Number

Spouse's Daytime Telephone Number

Preparer's name <input type="text"/>		<input type="checkbox"/> Federal I.D. Number, <input type="checkbox"/> PTIN OR <input type="checkbox"/> Social Security Number
Address <input type="text"/>		Preparer's Daytime Telephone Number <input type="text"/>
City <input type="text"/>		
State <input type="text"/>	Zip Code + 4 <input type="text"/>	Preparer's Signature <input type="text"/> Date <input type="text"/>



Enter in this box a detailed explanation of your changes. Attach supporting forms, schedules and other appropriate documentation, such as additional W-2 forms, corrected federal schedules, etc.

If you need assistance in completing this amended return, please call (317) 232-2240, or visit any of the district offices. Mail the completed return to: **Indiana Department of Revenue, 100 North Senate Avenue, Indianapolis, IN 46204-2253**

Keep a copy of your completed return and attachments for your records.

Instructions for Completing Form IT-40X

Who should file Form IT-40X

This form should be filed by all individuals needing to **amend an original Indiana individual income tax return**. You may **not change** from a joint to a single return after the due date of the original tax return has passed.

Additional Information

If you have any questions concerning the types of income included in the total income, what adjustments are allowable to total income, how to compute and claim various credits, etc., you should refer to the instructions for the individual income tax return for the year you are amending.

Attachments to the Return

You must provide a complete explanation of the changes to your previously filed return. Also attach a copy of your amended federal return, if one was filed, and any schedules and forms that support the changes listed in Column B.

If you are claiming a net operating loss deduction, you must attach Schedule IT-40NOL, available from the Department. You must also attach copies of the federal return and schedules for the loss year. **Failure to submit a complete explanation and the appropriate state and federal schedules and forms could result in a delay in processing your claim.**

Column A - Enter the amount shown on your original return or previously amended return, or as last determined by the Department.

Column B - Enter the amount of change in the items reported on your original return.

Column C - Enter the correct amounts after taking into account the increases or decreases shown in Column B. If there are no changes, enter the same amount in Column A and Column C, leaving Column B blank.

Indiana County 2-Digit Code Number Chart

Use the chart below to find the 2-digit county code number to fill in at the top of Form IT-40X. You will need to find the code number for the county(s) where you lived and worked on January 1. If you worked at home or were retired on January 1, enter the county number where you lived in both boxes. **Important:** If you worked outside Indiana on January 1, enter code # **00** unless you worked in any of the following states: Illinois, Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin. See the 2-digit code numbers for those states in the box following Whitley County below.

2-Digit County Code Number

County		County		County		County		County	
#	Name	#	Name	#	Name	#	Name	#	Name
01	Adams	21	Fayette	41	Johnson	61	Parke	81	Union
02	Allen	22	Floyd	42	Knox	62	Perry	82	Vanderburgh
03	Bartholomew	23	Fountain	43	Kosciusko	63	Pike	83	Vermillion
04	Benton	24	Franklin	44	LaGrange	64	Porter	84	Vigo
05	Blackford	25	Fulton	45	Lake	65	Posey	85	Wabash
06	Boone	26	Gibson	46	LaPorte	66	Pulaski	86	Warren
07	Brown	27	Grant	47	Lawrence	67	Putnam	87	Warrick
08	Carroll	28	Greene	48	Madison	68	Randolph	88	Washington
09	Cass	29	Hamilton	49	Marion	69	Ripley	89	Wayne
10	Clark	30	Hancock	50	Marshall	70	Rush	90	Wells
11	Clay	31	Harrison	51	Martin	71	St. Joseph	91	White
12	Clinton	32	Hendricks	52	Miami	72	Scott	92	Whitley
13	Crawford	33	Henry	53	Monroe	73	Shelby	00 Out-of-State code except the following: 94 Illinois 95 Kentucky 96 Michigan 97 Ohio 98 Pennsylvania 99 Wisconsin	
14	Daviess	34	Howard	54	Montgomery	74	Spencer		
15	Dearborn	35	Huntington	55	Morgan	75	Starke		
16	Decatur	36	Jackson	56	Newton	76	Steuben		
17	DeKalb	37	Jasper	57	Noble	77	Sullivan		
18	Delaware	38	Jay	58	Ohio	78	Switzerland		
19	Dubois	39	Jefferson	59	Orange	79	Tippecanoe		
20	Elkhart	40	Jennings	60	Owen	80	Tipton		

Line 1 - Enter the amount of Indiana adjusted gross income (AGI) on line 1. Indiana AGI is equal to total income minus adjustments and Indiana deductions allowed on the Indiana individual income tax return. All changes reported on this line must be explained and proper verification supplied.

Line 4 - Multiply the amount on Line 3 by the applicable rate.

Tax Years: *1988 - 2000

Rates: 3.4% (.034)

* If filing for years before 1988, contact the Department for the appropriate rates.

Line 8 - Estimated Tax Installment Carryover: This line cannot be changed unless the amended return is filed by the installment payment due date.

Line 9 - Penalty for the Underpayment of Estimated Tax: This penalty is based on the tax due by your original filing due date. Any increase or decrease in tax due will change the penalty amount, **unless** the change is due to a net operating loss carry back deduction. Attach Schedule IT-2210 to support any changes.

Line 15 - Amount Paid on Original Return: Enter the amount of previous payments for individual income tax paid on the original return.

Line 17 - Amount Previously Refunded or Requested: Enter the total of all previous refunds you have received or requested for the year in question. You must include the actual refund received or calculated before any contribution to the Indiana Non-game and Endangered Wildlife fund. This amount should be subtracted from your total credits (line 16) to arrive at your net credits (line 18).

Line 19 - Refund: Enter the amount of refund you are claiming. The processing of amended tax returns takes approximately 20 weeks. A claim for refund of withholding credits must be made within two years of the due date of the original return. A claim for refund of all other payments and refundable credits must be made within three years from the due date of the original return or the date of overpayment, whichever is later.

Lines 21 and 22 - Penalty and Interest: If this amended return is submitted after the due date for filing your original return, you must include penalty and interest from the due date. The penalty is 10% of the remittance due or \$5.00, whichever is greater. Interest rates are:

Tax Years:	1989-91	1992	1993-94	1995	1996-99
Yearly Rate:	10%	8%	7%	6%	7%
Monthly Rate:	.0083	.0067	.0058	.005	.0058

Contact the Department at (317) 232-2240 or visit our web site at <http://www.state.in.us/dor/> for the interest rate if filing for the 2000 tax year.

Line 23 - Amount You Owe - There are several ways you can pay the amount you owe.

If sending a check, money order or cashiers check, make it payable to: Indiana Department of Revenue. Paperclip the payment to the bottom of the front of the return. If you don't have a paperclip, just include it loose in the envelope. **Do not** staple it to the return. **Do not** send cash.

Credit Card Payment Options



You will now be able to pay the *Amount You Owe* on line 23 with one of four major credit cards. You can do this by using a touch-tone telephone or the internet. You can use American Express, Discover, MasterCard or Visa.

To pay by credit card, call 1-866-729-4682 toll-free and follow the instructions. You can also make a credit card payment directly over the internet at the following address:

<http://www.state.in.us/dor/epay>

A convenience fee will be charged by the credit card processor based on the amount you are paying. You will be told what the fee is and you will have the option to either cancel or continue the credit card transaction.

Note: No payment is due if you owe less than \$1.00.

You asked for more **credit card** availability!



-It's Here-



Now you can pay your state tax due with all these credit cards, just by calling this toll-free number **1-866-729-4682** or logging onto our web site at: <http://www.state.in.us/dor/epay>